

Final Rule

LSA Document #12-429(F)

DIGEST

Repeals 45 IAC 1.1 concerning the gross income tax. Repeals 45 IAC 2.2-2-4, 45 IAC 2.2-3-17, 45 IAC 2.2-4-17 through 45 IAC 2.2-4-19, 45 IAC 2.2-5-21 through 45 IAC 2.2-5-23, and 45 IAC 2.2-5-64 concerning the sales and use tax. Repeals 45 IAC 3.1-1-40, 45 IAC 3.1-1-41, 45 IAC 3.1-1-43 through 45 IAC 3.1-1-49, 45 IAC 3.1-1-72, 45 IAC 3.1-1-73, and 45 IAC 3.1-1-150 concerning the adjusted gross income tax. Repeals 45 IAC 3.1-2-1, 45 IAC 3.1-2-2, and 45 IAC 3.1-2-4 concerning the supplemental net income tax. Repeals 45 IAC 3.1-3 concerning the county adjusted gross income tax. Repeals 45 IAC 4.1-1-3, 45 IAC 4.1-3-6, 45 IAC 4.1-8-9, 45 IAC 4.1-9-1, 45 IAC 4.1-9-2, 45 IAC 4.1-9-5, 45 IAC 4.1-10-2, 45 IAC 4.1-10-3, 45 IAC 4.1-13-3, and 45 IAC 4.1-13-4 concerning the inheritance tax. Repeals 45 IAC 10-1-8, 45 IAC 10-2-6, 45 IAC 10-2-7, 45 IAC 10-3-4, 45 IAC 10-4-15, 45 IAC 10-4-17, 45 IAC 10-4-20, 45 IAC 10-5-6, 45 IAC 10-5-10 through 45 IAC 10-5-12, 45 IAC 10-5-15 through 45 IAC 10-5-18, 45 IAC 10-6-1, 45 IAC 10-6-2, 45 IAC 10-6-6, 45 IAC 10-7-1, and 45 IAC 10-9-5 concerning the special fuel tax. Repeals 45 IAC 11-1-3 through 45 IAC 11-1-6, and 45 IAC 11-2-3 concerning the hazardous waste land disposal tax. Repeals 45 IAC 12-1-1 through 45 IAC 12-1-3, 45 IAC 12-1-6, 45 IAC 12-1-7, 45 IAC 12-1-10, 45 IAC 12-1-12, 45 IAC 12-1-13, 45 IAC 12-3-7, 45 IAC 12-4-4, 45 IAC 12-4-7, 45 IAC 12-4-13, 45 IAC 12-4-16, 45 IAC 12-5-3, 45 IAC 12-5-4, 45 IAC 12-5-9, 45 IAC 12-5-10, 45 IAC 12-8-1, 45 IAC 12-8-3, 45 IAC 12-8-13 through 45 IAC 12-8-16, 45 IAC 12-9, and 45 IAC 12-10 concerning the gasoline tax. Repeals 45 IAC 13-1-2, 45 IAC 13-4-2, 45 IAC 13-4-3, 45 IAC 13-4-6, 45 IAC 13-5-1, 45 IAC 13-5-5, 45 IAC 13-6-1, 45 IAC 13-6-3, 45 IAC 13-6-5, 45 IAC 13-7, 45 IAC 13-8, 45 IAC 13-8.5-3, 45 IAC 13-10, 45 IAC 13-11-5, and 45 IAC 13-13 concerning the motor carrier fuel tax. Repeals 45 IAC 14 concerning the supplemental highway user fee. Repeals 45 IAC 15-1-1 concerning tax administration general provisions. Repeals 45 IAC 19-1-2 through 45 IAC 19-1-4, 45 IAC 19-1-6, 45 IAC 19-2-1, and 45 IAC 19-5-2 concerning the controlled substance excise tax.

Effective 30 days after filing with the Publisher.

45 IAC 1.1; 45 IAC 2.2-2-4; 45 IAC 2.2-3-17; 45 IAC 2.2-4-17; 45 IAC 2.2-4-18; 45 IAC 2.2-4-19; 45 IAC 2.2-5-21; 45 IAC 2.2-5-22; 45 IAC 2.2-5-23; 45 IAC 2.2-5-64; 45 IAC 3.1-1-40; 45 IAC 3.1-1-41; 45 IAC 3.1-1-43; 45 IAC 3.1-1-44; 45 IAC 3.1-1-45; 45 IAC 3.1-1-46; 45 IAC 3.1-1-47; 45 IAC 3.1-1-48; 45 IAC 3.1-1-49; 45 IAC 3.1-1-72; 45 IAC 3.1-1-73; 45 IAC 3.1-1-150; 45 IAC 3.1-2-1; 45 IAC 3.1-2-2; 45 IAC 3.1-2-4; 45 IAC 3.1-3; 45 IAC 4.1-1-3; 45 IAC 4.1-3-6; 45 IAC 4.1-8-9; 45 IAC 4.1-9-1; 45 IAC 4.1-9-2; 45 IAC 4.1-9-5; 45 IAC 4.1-10-2; 45 IAC 4.1-10-3; 45 IAC 4.1-13-3; 45 IAC 4.1-13-4; 45 IAC 10-1-8; 45 IAC 10-2-6; 45 IAC 10-2-7; 45 IAC 10-3-4; 45 IAC 10-4-15; 45 IAC 10-4-17; 45 IAC 10-4-20; 45 IAC 10-5-6; 45 IAC 10-5-10; 45 IAC 10-5-11; 45 IAC 10-5-12; 45 IAC 10-5-15; 45 IAC 10-5-16; 45 IAC 10-5-17; 45 IAC 10-5-18; 45 IAC 10-6-1; 45 IAC 10-6-2; 45 IAC 10-6-6; 45 IAC 10-7-1; 45 IAC 10-9-5; 45 IAC 11-1-3; 45 IAC 11-1-4; 45 IAC 11-1-5; 45 IAC 11-1-6; 45 IAC 11-2-3; 45 IAC 12-1-1; 45 IAC 12-1-2; 45 IAC 12-1-3; 45 IAC 12-1-6; 45 IAC 12-1-7; 45 IAC 12-1-10; 45 IAC 12-1-12; 45 IAC 12-1-13; 45 IAC 12-3-7; 45 IAC 12-4-4; 45 IAC 12-4-7; 45 IAC 12-4-13; 45 IAC 12-4-16; 45 IAC 12-5-3; 45 IAC 12-5-4; 45 IAC 12-5-9; 45 IAC 12-5-10; 45 IAC 12-8-1; 45 IAC 12-8-3; 45 IAC 12-8-13; 45 IAC 12-8-14; 45 IAC 12-8-15; 45 IAC 12-8-16; 45 IAC 12-9; 45 IAC 12-10; 45 IAC 13-1-2; 45 IAC 13-4-2; 45 IAC 13-4-3; 45 IAC 13-4-6; 45 IAC 13-5-1; 45 IAC 13-5-5; 45 IAC 13-6-1; 45 IAC 13-6-3; 45 IAC 13-7; 45 IAC 13-8; 45 IAC 13-8.5-3; 45 IAC 13-10; 45 IAC 13-11-5; 45 IAC 13-13; 45 IAC 14; 45 IAC 15-1-1; 45 IAC 19-1-2; 45 IAC 19-1-3; 45 IAC 19-1-4; 45 IAC 19-1-6; 45 IAC 19-2-1; 45 IAC 19-5-2

SECTION 1. THE FOLLOWING ARE REPEALED: 45 IAC 1.1; 45 IAC 2.2-2-4; 45 IAC 2.2-3-17; 45 IAC 2.2-4-17; 45 IAC 2.2-4-18; 45 IAC 2.2-4-19; 45 IAC 2.2-5-21; 45 IAC 2.2-5-22; 45 IAC 2.2-5-23; 45 IAC 2.2-5-64; 45 IAC 3.1-1-40; 45 IAC 3.1-1-41; 45 IAC 3.1-1-43; 45 IAC 3.1-1-44; 45 IAC 3.1-1-45; 45 IAC 3.1-1-46; 45 IAC 3.1-1-47; 45 IAC 3.1-1-48; 45 IAC 3.1-1-49; 45 IAC 3.1-1-72; 45 IAC 3.1-1-73; 45 IAC 3.1-1-150; 45 IAC 3.1-2-1; 45 IAC 3.1-2-2; 45 IAC 3.1-2-4; 45 IAC 3.1-3; 45 IAC 4.1-1-3; 45 IAC 4.1-3-6; 45 IAC 4.1-8-9; 45 IAC 4.1-9-1; 45 IAC 4.1-9-2; 45 IAC 4.1-9-5; 45 IAC 4.1-10-2; 45 IAC 4.1-10-3; 45 IAC 4.1-13-3; 45 IAC 4.1-13-4; 45 IAC 10-1-8; 45 IAC 10-2-6; 45 IAC 10-2-7; 45 IAC 10-3-4; 45 IAC 10-4-15; 45 IAC 10-4-17; 45 IAC 10-4-20; 45 IAC 10-5-6; 45 IAC 10-5-10; 45 IAC 10-5-11; 45 IAC 10-5-12; 45 IAC 10-5-15; 45 IAC 10-5-16; 45 IAC 10-5-17; 45 IAC 10-5-18; 45 IAC 10-6-1; 45 IAC 10-6-2; 45 IAC 10-6-6; 45 IAC 10-7-1; 45 IAC 10-9-5; 45 IAC 11-1-3; 45 IAC 11-1-4; 45 IAC 11-1-5; 45 IAC 11-1-6; 45 IAC 11-2-3; 45 IAC 12-1-1; 45 IAC 12-1-2; 45 IAC 12-1-3; 45 IAC 12-1-6; 45 IAC 12-1-7; 45 IAC 12-1-10; 45 IAC 12-1-12; 45 IAC 12-1-13; 45 IAC 12-3-7; 45 IAC 12-4-4; 45 IAC 12-4-7; 45 IAC 12-4-13; 45 IAC 12-4-16; 45 IAC 12-5-3; 45 IAC 12-5-4; 45 IAC 12-5-9; 45 IAC 12-5-10; 45 IAC 12-8-1; 45 IAC 12-8-3; 45 IAC 12-8-13; 45 IAC 12-8-14; 45 IAC 12-8-15; 45 IAC 12-8-16; 45 IAC 12-9; 45 IAC 12-10; 45 IAC 13-1-2; 45 IAC 13-4-2; 45 IAC 13-4-3; 45 IAC 13-4-6; 45 IAC 13-5-1; 45 IAC 13-5-5; 45 IAC 13-6-1; 45 IAC 13-6-3; 45 IAC 13-6-5; 45 IAC 13-7; 45 IAC 13-8; 45 IAC 13-8.5-3; 45 IAC 13-10; 45 IAC 13-11-5; 45 IAC 13-13; 45 IAC 14

Indiana Register

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Small Business Regulatory Coordinator: Shane Corbin, Deputy Director, Department of State Revenue, Indiana Government Center North, 100 North Senate Avenue, Room N248, Indianapolis, IN 46204, (317) 232-2107, scorbin@dor.in.gov

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